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PROBLEMS OF AGRITOURISM IN THE REPUBLIC OF BELARUS

Agritourism in Belarus is an important component of the economy of the tourism sector. The country has about 2270 agrolands. The agroland is a residential building, including guest houses, owned by the subject of rural tourism, with comfortable conditions and situated on the land in rural areas or small towns in the same locality. Total number of rooms in the agroland to accommodate agrotourists may not exceed ten [1].

According to the Decree of the President of the Republic of Belarus in October 9, 2017 № 365 there were changes in regulations of agritourism activity. Subjects of agritourism have the right to render the following types of service: granting rooms in the agroland; providing agrotourists with food (with use own production); acquaintance agrotourists with the nature, culture, national traditions; holding presentations, anniversaries, banquets; bathing services; riding animals; granting sport equipment [1].

It should be noted that according to the Decree subjects of the agritourism sphere have now the right to hold the presentations, anniversaries and banquets. It wasn't included earlier into the list of services because it is considered as a business activity.

The project of agritourism has been counted on revival of the village. Now the concept "agroland" loses the initial meaning. The problem is that the project of rural tourism became a favorable cover for conducting hotel and restaurant business. This activity supposed to be liable by much bigger taxation than agrolands. The sizes and profits of such complexes many times exceed profit of agrolands. Also there is a question of how many people the agroland can accept. The greatest income to owners of agrolands is brought by holding mass actions (weddings, entertainment programs for children, etc.). However it is difficult to place all guests in ten rooms. The solution of these problems is proposed by Valeria Klitsunova — the head of BPA "Rest in the Village". It is necessary to carry out a serious analysis of all industry in order to divide agrolands into some categories. It depends on profitability, specific and direction of activity. And then it is necessary to approve the corresponding taxation. It will help to reveal what of them are real agrolands and what are activities of individual entrepreneurs. The analysis of reaction of the undertakes owning travel agencies, hotels, restaurants, etc. has shown that they complain about the fact of paying a taxation as individual entrepreneurs while the subjects owning the similar enterprises registered as agrolands pay a many times smaller taxation. Honest owners of agrolands have also suffered from this situation.

There is an economic benefit for the state: identification among subjects of agritourism owners of hotel and restaurant complexes and transformation them in individual businesses can increase tax collecting.

The government undertakes measures for the solution of these problems. However, the conducted measures aren't enough and they are ineffective. It is necessary to pay more attention to the agritourism sector because this direction is priority area for the Republic of Belarus. Foreign tourists note the high level of the organization of rural tourism in the country and consider that this direction is a hallmark of Belarus.

References

1. The decree of the president of the Republic of Belarus of October 9, 2017 № 365 about development of agritourism [Electronic resource]. — Mode of access: http://president.gov.by/ru/official_documents_ru/view/kommentarij-k-ukazu-365-ot-09102017-17269/. — Date of access: 19.02.18.

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THE DUAL NATURE AND GROWTH OPPORTUNITIES OF M-COMMERCE

Only a decade ago smartphones didn't exist, but since their introduction to our daily lives they created numerous new benefits and opportunities both for the business and the society. Smartphones not only modified daily activities and the ways of doing traditional business but also developed e-business techniques, for example, e-commerce grow into m-commerce.

Mobile commerce (or m-commerce) is often defined as “the use of wireless handheld devices, such as cellular phones and laptops, to conduct commercial transactions online”. M-commerce usage is not limited to the purchase and sale of a wide range of products and services via mobile devices but also includes online banking, bill payment and information delivery [1].

Until quite recently, m-commerce was associated with a range of obstacles such as speed, security and small screen size. As a result, companies addressed these issues, provided user-friendly solutions and provoked the m-commerce market boost by 11.6 %. Moreover, only in the United States the market is expected to reach \$284 billion by 2020 [2]. Consequently, the m-commerce market is rapidly growing all around the world with the expansion of smartphones usage. Basically, m-commerce apps can be divided into mobile apps (or native/hybrid apps) and mobile browser versions of existing web apps. Figures in the US and in European Union that the latter remains more popular than mobile apps [3].

M-commerce is often regarded as a market's natural response to the needs of the brand new consumers category — millennials. Millennials are often referred to as “one-click buyers”: being acquainted to digital environment